

Panaji, 10th May, 2021 (Vaisakha 20, 1943)

SERIES II No. 6

OFFICIAL GAZETTE

GOVERNMENT OF GOA

PUBLISHED BY AUTHORITY

EXTRAORDINARY

No. 2

GOVERNMENT OF GOA

Department of Commercial Taxes

Office of the Commissioner of State Taxes

Order

No. CCT/GST/2021-22/274

Sub.: Appointment of State Nodal Authority
for grant of ad hoc exemption as per Order
No. 4/2021-Customs, dated 3-5-2021.

Whereas the Ministry of Finance, Government of India have issued ad hoc exemption Order No. 4/2021-Customs dated 03-05-2021 in exercise of the powers conferred by sub-section (2) of Section 25 of the Customs Act, 1962 (52 of 1962) thereby exempting the goods of the description as specified in the Notifications listed in the Appendix to the said order, falling within the Chapter, heading, sub-heading or tariff item of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), when imported into India, from the whole of the integrated tax leviable thereon under sub-section (7) of Section 3 of the said Customs Tariff Act, read with Section 5 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) subject to the conditions specified in the Annexure to the said exemption order.

And whereas, the condition number 3 of the Annexure to the said Order reads as under.

"before clearance of the goods, the importer produces to the Deputy or Assistant Commissioner of Customs, as the case may be, a certificate from a Nodal Authority, appointed by a State Government, that the imported goods are meant for free distribution for Covid relief, by the State Government, or the entity, relief agency or statutory body, as specified in such certificate".

Further, condition number 4 requires a certification by the Nodal Authority of the State Government, of the statement containing the details of goods distributed free of cost by the importer.

Now, therefore, in order to ensure smooth implementation of the aforesaid ad hoc Exemption Order No. 4/2021-Customs dated 03-05-2021, Mrs. Sarita S. Gadgil, Additional Commissioner of State Tax-I (Mobile No. 09422576250, email adcomm-ctax.goa@nic.in) is hereby appointed as the Nodal Authority for Government of Goa, to ensure compliance of conditions Nos. 3 and 4 of the Annexure to the aforesaid ad hoc Exemption Order No. 4/2021-Customs.

This issues with the approval of the Government.
Given under the seal of this office.

Hemant Kumar, IAS, Commissioner of State Tax, Goa.

Panaji, 4th May, 2021.

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